G R S IX-5]

Previous references

55-21 (22,425)

Later references

1921-22

(Mul( )

File No 55-21

Serial Nos 57

GENERAL AND REVENUE SECRETARIAT

Serial Nos 57

Part B for December 1921

SUBJECT

Rules and Bye laws framed by

8C) To the Dist Collector Dt. 26 Jan 21.

Submit the Copy of the Bye laws of the Corporation Municipality for Sanction

RSU To Dist Collector 3rd Feb 22

N.R. Kolar 21 16 12 Comm

Approves of the Bye laws framed the Corporation

13970

1021

From The Deputy Commissioner,
Kolar District.

To The Secretary to Government
of His Highness the Maharaja of
of Mysore, Bangalore.

Dated 29th October 1921.

Despatched 1/11/21

Received

General No dfoc 286/21-22
No.

Enclosure No 1 fr. NOV 1921

submitting the copy of the bye-laws of the Goribidnur Municipality for sanction.

---------- 000 ----------

Off for Laid before The bylaws as framed for a Municipality under the Bylaws 1920 may perhaps be amended in regard to the schedule of rates & has been modified to be in accordance with Govt Order No. dated 15-11-21

Rowley)

3rd member)

A rule similar to that in force in the Bangalore Municipal bylaws (vide rule 33 paragraph 1 of the booklet) may be framed

Issue (returned Bangalore 19-11-21)

Office Of the Deputy Commissioner, Kolar District.

Dated , the29th October 1921.

From.

The Deputy Commissioner,

K O L A R D I S T R I C T.

To.

D. Srinivasa Iyenger, Esquire, B.A.,

Secretary to the Government of His Highness

the Maharaja of Mysore, Bangalore.

S I R,

With reference to your letter No. L.1374/Ml. 55-21-25 dated the 8th ultimo returning the draft Bye-laws formed by the Goribidnur Municipal Council, for the levy of octroi and calling for an English copy thereof I have the honour to submit herewith a copy of the said bye-laws prepared in English as required and received from the president of the Goribidnur Municipality with his No. 40 dated the 17th instant.

The entire file of records received with the letter under reply is resubmitted herewith.

I have the honour to be,

S i r

Your Most Obedient Servant.

For Deputy Commissioner,

Kolar District.

KHN.

1921-22

Gurbidanur Minor Municipal Council

Bye-laws framed under Section 68, clause 4° of the Mysore Municipal Regulation of 1906

(1) The Octroi limits for the purpose of Collecting Octroi shall be the boundaries or limits noted in Schedule (1)

(2) No article liable to Octroi shall be brought within the limits Except by one of the high roads described in the Schedule (1) hereto annexed or by railway

(3) All persons bringing into or receiving from beyond the Octroi limits of the Town any such articles or any Conveyance or package Containing such articles, shall stop such articles, Conveyance or package at the Octroi to enable the Octroi officer to inspect the same

(4) The Octroi posts at which such Conveyances, packages or goods shall be liable to inspection shall be the outlets on the high roads described in Schedule (1) And every person bringing dutiable articles within the Town, shall report the fact at the first of such posts on the route by which he enters the municipal limits, and the Officers of the Octroi department not below the rank of a Sepoy are authorized to inspect the Contents of any Conveyance or package under Section 76 of the Municipal Regulation

(5) A table showing the Octroi leviable shall be open to the inspection of any person at the municipal office and Copies shall be supplied without any charge to any person requiring the same. Such tables shall also be exposed in a Conspicuous place at Every post or office at which Octroi is levied

(6) When the goods have been Examined at the Octroi post, the importer shall forthwith bring the taxable goods to the Octroi office accompanied by a peon

7) When the goods are brought to the Premises, they may be unloaded and weighed and measured by an Officer in charge of the Octroi Office. Upon assessment of the amount of Octroi payable on the goods, the importer shall pay the amount due and receive a permit for the removal of the goods. When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Office for the removal of the goods, showing therein the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. In case the importer wishes to re-Export the goods abroad, he shall do so only after obtaining a free "Export Pass".

(8) With a view to the appraisement of the value of the goods where the Octroi is assessed by Value the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Office, Should he fail or refuse to produce the invoice, the Value of the goods shall be assessed by the Officer in charge of the Octroi Office at current rates and octroi levied accordingly and such appraisement shall be final

(9) With the previous approval of the President in each case any Carrying agent through whom goods are imported on behalf of persons resident within the municipality or any Wholesale importer, may, on depositing as security such amount, as may in each case, be fixed by the President not being less than Rs 100/-, be exempted from producing the goods imported by him or through his agency for inspection at the Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Octroi of correct and detailed lists of all such goods with the names of the Consignees in each case. Every such agent is responsible to the Extent of his deposit for the payment of Octroi on all goods which may have left his premises without the payment of Octroi duty.

Provided that the President may at any time cancel such Exemption by giving notice in writing to such agent or importer and return to him the amount

, in deposit or such portion thereof as may remain to him entitled, or may in any case require such agent or importer to produce any such goods for inspection at the Octroi office

Refunds

(10) On all articles on which Octroi duty has been paid and which are subsequently Exported beyond Octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import, provided that no refunds shall be granted for any sum less than one rupee and provided that no refund shall be granted unless such proof be supplied within three months from the date on which the Octroi was levied,

(11) Any person claiming refund under the above rules, shall produce the goods to be Exported at the Octroi office together with the original receipt from Octroi duty paid thereon and an application for a refund prepared in duplicate in such form and showing such particulars as the Superintendent may from time to time prescribe

(12) Any person who has been exempted under bye-laws No 9 from production of goods at the Octroi office on import shall, subject to the same Condition, be exempted from the production of goods to be Exported

(13) The officer in charge of the Octroi office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an Export Pass and keeping one part in the office, shall deliver the other two parts to the applicant

(14) All the goods exported under each pass shall be produced together with the duplicate pass by the exporter at the Octroi Station of Exit

(15) The Octroi Superintendent in charge of the Station of Exit shall satisfy himself that the goods produced are being covered by the duplicate pass, correspond with the entries in the pass & forwarded with them

16) If the goods are being exported otherwise than by land and if the Consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the Exporter or his agent after due Endorsement of the particulars specified in such forms as may be prescribed by the President, otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superiors. If the goods are being exported under refund pass, he shall in addition record the Consignment to prevent if the goods are under a free Export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

17) If the goods are for Export by rail, the Octroi Superintendent in charge of the station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass

18) In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Regulations 16 and 17 respectively must be produced at the Octroi Office by the person making the refund and if after due check, the officer in charge of the Octroi Office is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 25 forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 25, or if the officer in charge of the Octroi Office sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President

Smuggling

(19) The President is empowered to pay to any person who gives information leading to the detection of the offence of smuggling goods liable to Octroi duty a reward of one half of the sum recovered and in special cases the full amount of such and in cases in which Conviction

may be allowed. This is not found in the Regulations of the Octroi

Yes to be retained

is not secured, but duty is recovered, half the amount of such duty and in special cases the full amount may at the discretion of the President

General

(20) Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice President, within 2 months of such import account for the articles received by them by producing either a permit obtained in lieu of payment of Octroi duty or an Export Pass in proof of having exported the whole or part of the articles so received or otherwise any breach of this bye-law will render the importer liable to punishment with a fine Extending to 10 times the Value of Octroi on such goods or to Rs 25/- whichever may be less and to payment of Octroi duty on the article unaccounted for

This bye-law has been struck out by the Government of Madras

Yes

To be returned

(21) Any person importing or Exporting dutiable articles with infringes bye-laws Nos 3, 4, 6, 7 and 15 shall be liable to a fine not Exceeding Rs 50/-

H V Gangadharappa
President

Schedule No (1) Corporation of Council

Sch No	Name of road	Name of Octroi or Octroi Post
1	Chickballapur - Gauribidanur road (Eastern side)	Uttarahalli Nadigadde octroi
2	Gauribidanur - Madagiri road (Western side)	Uttarahalli Nadigadde octroi or Sunkadakatte Uttarahalli octroi
3	Bangalore - Hindupur road (Northern side)	Uttarahalli Nadigadde octroi
4	Hindupur - Bangalore road (Southern side)	— do — do — or Doddamoharam octroi

TO

Schedule (a)

Serial No	Nature of duty	Kind of articles to be taxed	Names of articles to be taxed	Rate at which duty is taxed	Exemptions	When does an article become liable to be taxed
1	Octroi	When it includes manufactured articles and unmanufactured articles	Cocoanuts (i) Cocoanuts per 100 (ii) Any Cocoanut per maund of 82 lbs (iii) Betel leaves per 100 (iv) Oil per maund (v) Oil seeds do (vi) Tobacco per maund (vii) Tobacco per maund (viii) Sheep and goats each (viii)(a) Sugar Per maund (b) Ghee (c) Kerosine oil Per box of two tins (ix) Piece goods valued at Rs 100/-	0-2-4 0-8-0 0-0-1 0-2-0 0-2-0 1-0-0 0-2-0 0-2-0 0-1-6 0-4-0 0-4-0 0-4-0 1-9-0	All imported articles, of any sort whatsoever, whether manufactured or unmanufactured, and whether for personal use, or for sale, or for barter, or for any other purpose whatsoever, except articles imported by or on behalf of the Government of India or of His Majesty's Government, and except articles imported by or on behalf of the Municipal Council	When it includes manufactured articles and unmanufactured articles

Confirmed
14th Oct 1921

Sd/- Sarojkumar Gupta
President
Municipal Council

Sd/-

Sd/- 7/11/21

Sd/-

1921-22.

Coribidnur Minor Municipal Council.

Bye-laws framed under [illegible] Section 48, clause "4" of the Mysore Municipal Regulation of 1906.

***

(1) The Octroi limits ~~of~~ for the purpose of collecting Octroi shall be the boundaries or limits noted in Schedule (1).

(2) No article liable to Octroi shall be brough within these limits except by one of the high roads described in the Schedule (1) hereto annexed or by Railway.

(3) All persons bringing into or receiving from beyond the Octroi limits of the Municipality any such articles or any conveyance or package containing such articles, shall stop such articles conveyance or package at the Octroi to enable the Octroi officer to inspect the same.

(4) The Octroi posts at which such conveyances, packages or goods shall be liable to inspection, shall be the Octroi on the high roads described in schedule, (1). And every person bringing [illegible] dutiable articles within the town, shall report the fact at the first of such posts on the route by which it comes. All Municipal Councillors and officers of the Octroi Department not below the rank of a Peroga are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

(5) A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person [illegible] requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

(6) When the goods [illegible] have been examined at the Octroi post, the importer shall forthwith bring the taxable goods to the Octroi Office accompanied by a [illegible] peon.

(7) When the goods are brought to the President's Office, they may be unloaded and weighed, measured and counted by the Officer in charge of the Octroi Office. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall pay the

amount due and receive a permit for the removal of the goods. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi office for the removal of the goods, showing therein the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free "Export Pass".

(8) With a view to the appraisement of the value of the goods where the tax is assessed in value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Office, should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Office at current rates and Octroi levied accordingly and such appraisement shall be final.

(9) With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may on depositing as security such amount, as may in each case, be fixed by the President not being less than Rs.100/- be exempted from producing the goods imported by him or through his agency for inspection at the Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of consignee in each case. Every such agent is responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without the payment of Octroi duty.

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit, or, may in any case, require such agent or importer to produce any such goods for inspection at the Octroi Office.

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Refunds.

(10) On all articles on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds shall, subject to the following rules, be granted for any amount at the rates originally charged at the time of import, provided that

no refund shall be granted ~~ulless~~ unless such goods are exported within three months from the date on which the octroi was levied.

and provided that no refund shall be granted unless such goods are exported within three months from the dateson which the octroi was levied.

(11) Any person claiming refund under the above rule, shall produce the goods to be exported at the Octroi Office together with the original receipt for octroi duty paid thereon and an application for ~~ex~~ a refund prepared in triplicate in such particulars as the President may from time to time prescribe.

(12) Any person who has been exempted under bye-law No.9 from production of goods at the octroi office on import shall, subject to the same condition, be exempted from the production of goods to be be exported.

(13) The Officer in charge of the Octroi Office on being ~~xx~~ satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an Export Pass and keeping one part in the office, shall deliver the other two parts to the applicant.

(14) All goods exported under such pass shall be produced together with the duplicate pass by the exporter at the Octroi Station of Exit.

(15) The Octroi subordinate in charge of the station of Exit shall satisfy himself that the goods produced as being covered by the duplicate pass, correspond with the entries in the pass presented with them.

(16) If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the Pass, he shall retain the duplicate pass and return the triplicate pass to the Exporter or his agent after due endorsement of the particulars specified in such forms as may be prescribed by the President, otherwise he shall retain both the duplicate and triplicate passed and shall report the circumstances forthwith for the orders of his immediate superiors. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free Export pass and do not appear to agree with the particulars given therein, they shall be detained until the

orders of his superior are received.

17. If the goods for Export by rail, the Octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the Pass.

(18) In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws 16 and 17 respectively must be produced at the Octroi office by the person seeking the refund and if after due check, the officer in charge of the Octroi Office is satisfied that a refund of Octroi covered by such pass is duly payable he shall, if the amount so payable does not exceed Rs.20/- forthwith pay the same to the person prescribing the triplicate pass. If the amount to be refunded exceed Rs.20/- or if the officer in charge of the Octroi Office sees any cause to refuse payment of any such claimed, the claim shall be forwarded for the orders of the President.

Smuggling.

(19) The President is empowered to pay to any person who gives information leading to the detection of the offence of smuggling goods liable to Octroi duty a reward of one-half of the fine covered and in special cases the full amount of fine and in cases in which connection is not secured, but duty is recovered, half the amount of such duty and in special cases the full amount thereof, at the discretion of the President.

General.

(20) Importers of dutiable article shall, if called upon by a requisition in writing signed by the President or Vice President, within 3 months of such import account for the articles received by them by producing either a permit obtained in token of payment of Octroi duty or an Export Pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will entending to 10 times the value of Octroi on such goods or to Rs.20/- whichever may be less and to payment of Octroi duty on the articles unaccounted for.

21. Any person importing or exporting certain dutiable articles who infringes by-law Nos. 3, 4, 6, 7 and 15 shall be liable to a fine not exceeding Rs.50/-.

Schedule No. (1) Goribidnur Municipal Council.

Sl. No.	Name of route.	Name of Octroi Post.
1.	Chikballapur - Goribidnur road (Eastern side).	Uttarapinakini Nadigadde Ookad.
2.	Goribidnur - Maddagiri road (western side).	Uttarapinakini Yedikalve Okkad, or Sonti Anjanappana Bhavi Ookad
3.	Bangalore - Hindupur road (Northern side).	Uttarapinakini Nadigadde Ookad.
4.	Hindupur - Bangalore road (Southern side).	do or Doddamoheri Ookad.

Schedule (a).

Sl. No.	Name of levy.	Class of article to be levied.	Name of articles to be levied.	Rate of which - Octroi duty is levied.	Exemption.	When does an article become liable to be levied
1.	Octroi.	When the articles mentioned in the next column are imported - within municipal limits.	Cocoanuts per 100	0-8-0	Specified in schedule 3 of the notification No. R.6319/11. 21-19-6 dated 5th November 1920.	When the articles are imported within Municipal limits.
			Dry cocoanut per maund of 40 viss	0-8-0		
			Betal leave per 100 ...	0-0-1		
			Tobacco per maund	1-0-0		
			Sheep & goats each	0-1-6.		
			Sugar per maund	0-4-0		
			Kerosine oil, per box of two tins. ..	0-4-0		
			Piece goods value at Rs.100/-	1-0-0		

For Revenue Secretary to Government.

VA/

Clean copy to file

2574

R. S. III 2,

General and Revenue Secretariat

Mel File No. 33 of 1921

REVENUE & JUDICIAL SECRETARIAT
12 DEC 192
LOCAL SELF GOVT.
BRANCH.

Serial No. 61

To, The Deputy Commissioner Kolaba
No L 3368/d dt 12 21
Approves of the Byelaws framed
by the Gorbandar municipal Council
re levy of tax on octroi

Form—Comm. sheet

G.R.S VI–71]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

the 191

Date of issue 10.12.21

Signed by Asst. Secretary

May this be

1 Printed ?

treated as a standing order ?

published in the Gazette English Part ?

translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section ml

File No 55-21

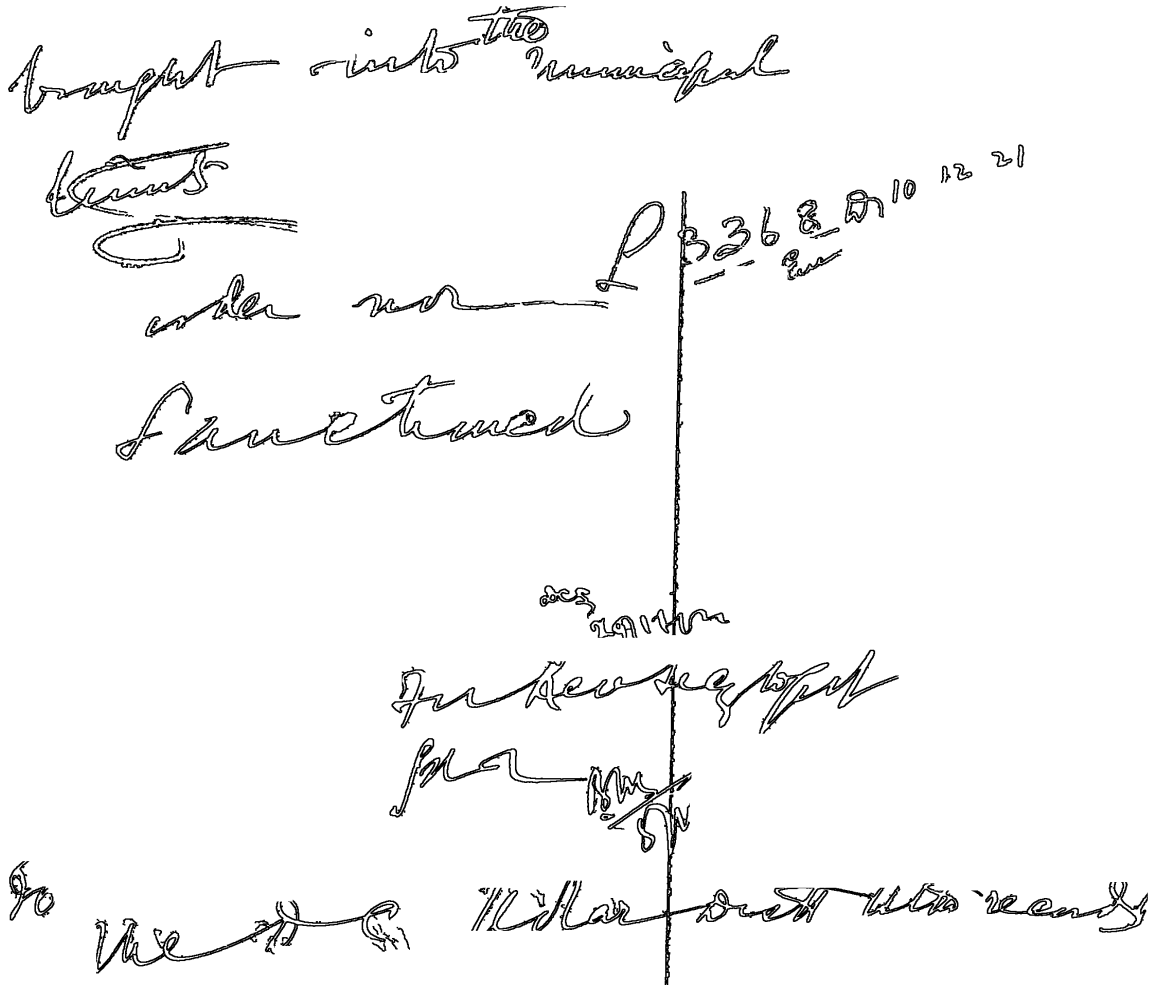
Serial No. 51

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no DDC 286 dated 4-11-21 from the D C Kolar District submitting for approval the bye laws framed under Sec 48(K) of the Mysore Municipal Regn VII of 1906 by the Sriburdur Minor Municipal for the levy of octroi on articles

Order Thereon—No.



List of enclosures.

Copied by

Examined by

WD 1744—GPD -30,000.-17-3 15